OK TO ENTER: /CM/

Filed electronically via EFS-Web on February 15, 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Thomas Osborne,)

et al.) Atty Dkt No: 1527.001

Serial No: 10/797,449) Examiner: Cheryl L. MILLER

Filed: March 10, 2004) Art Unit: 3738

Customer No.: 42715 Confirmation No.: 4445

For: PROSTHETIC VALVE THAT PERMITS RETROGRADE FLOW

Mail Stop - Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

REPLY AND AMENDMENT UNDER 37 C.F.R. §1.116

Honorable Sir:

The following comments and amendments are made in response to the final Office Action mailed on February 14, 2008, in respect of the above-entitled application for patent. Reconsideration of the application for patent is requested in view of the amendments and remarks made herein.

Entry of this Reply and Amendment is respectfully requested under the provisions of 37 C.F.R. §1.116.

In response to the subject Office Action, Applicants herein amend the claims and provide remarks regarding the listed rejections.

Amendments to the Specification are not presented in this paper.

Amendments to the Abstract are not presented in this paper.

Amendments to the Drawings are not presented in this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2.

Remarks begin on page 7.

As this Reply and Amendment is being filed electronically via EFS-Web on February 15, 2008, it is timely.